Dining Facility Account Status

Review Areas

- Earnings and Expenditures Record (Account Card)
- Basic Daily Food Allowance (BDFA)
- Account Status Report
- Account Tolerance Percentages

Earnings and Expenditures

Date Prepared: 2009-02-11 1446 Wednesday

Earnings and Expenditures Report

AJK-A002-1

Dining Facility: 4200 Garrison Operations (DYF008)

UIC: W1D5B1

Accounting Period: February, 2007

BDFA: 8.97 **BRK:** 1.79 **LUN:** 3.59 **DIN:** 3.59 **BRN:** 4.04 **SUP:** 4.93

Supplemental Allowance: 0.15

Post Date	Trans. Date	Trans. Desc.	Headcount BRK	LUN	DIN	BRN	SUP	Earnings Today	Cumulative Earnings	Expenses Today	Cumulative Expenses	Difference
05-Feb	05-Feb	IAMA						0.00	0.00	(131.74)	0.00	0.00
	06-Feb	HC	506	535	0	0	0	2,826.39	2,826.39	0.00	0.00	(2,826.39)
06-Feb	06-Feb	IAMA						0.00	2,826.39	1,704.30	0.00	(2,826.39)
07-Feb	07-Feb	IAMA						0.00	2,826.39	(209.30)	0.00	(2,826.39)
02-Mar	08-Feb	LPRCT						0.00	2,826.39	1,888.25	1,888.25	(938.14)
09-Feb	09-Feb	LPRCT						0.00	2,826.39	1,050.00	2,938.25	111.86
09-Feb	09-Feb	LPRCT						0.00	2,826.39	934.08	3,872.33	1,045.94
09-Feb	09-Feb	SRCT						0.00	2,826.39	992.21	4,864.54	2,038.15
09-Feb	09-Feb	ROS						500.00	3,326.39	0.00	4,864.54	1,538.15
09-Feb	09-Feb	SOC						600.00	3,926.39	0.00	4,864.54	938.15
09-Feb	09-Feb	ROS						156.18	4,082.57	0.00	4,864.54	781.97
09-Feb	09-Feb	ROS						(12.90)	4,069.67	0.00	4,864.54	794.87
20-Feb	09-Feb	LPRCT						0.00	4,069.67	(934.08)	3,930.46	(139.21)
20-Feb	09-Feb	LPRCT						0.00	4,069.67	(1,050.00)	2,880.46	(1,189.21)
	12-Feb	HC	1367	150	250	0	0	3,882.93	7,952.60	0.00	2,880.46	(5,072.14)
12-Feb	12-Feb	DXD						0.00	7,952.60	(10,784.65)	(7,904.19)	(15,856.79)
13-Feb	13-Feb	DXD						0.00	7,952.60	(230.00)	(8,134.19)	(16,086.79)
20-Feb	20-Feb	LPRCT						0.00	7,952.60	215.80	(7,918.39)	(15,870.99)
02-Mar	20-Feb	LPRCT						0.00	7,952.60	215.80	(7,702.59)	(15,655.19)
21-Feb	21-Feb	ISS						0.00	7,952.60	9.00	(7,693.59)	(15,646.19)
	28-Feb	HC	2	0	0	0	0	3.58	7,956.18	0.00	(7,693.59)	(15,649.77)

Abbreviations

- BDFA – Basic Daily Food Allowance
- IAMA – Inventory Adjustment Monetary Account
- HC – Headcount
- LPRCT – Local Purchase Receipt
- SRCT – STORES Receipt
- STORES – Subsistence Total Order and Receipt Electronic System
- DXD – Dining Facility to Dining Facility Transfer
- DXF – Dining Facility to Field Transfer
- DXT – Dining Facility to TISA Transfer
- ISS – ISSUE (from TISA)
- SSM – Subsistence Supply Manager

Basic Daily Food Allowance

- Basic Daily Food Allowance (BDFA) is calculated based on a market basket of items true to a specific region. An additional percentage is added for the price of condiments and local market items such as bread and dairy

- Items in the market basket includes meats, grains, vegetables, sweets etc.

- Regulation dictates the percentage used to calculate the credit received for each meal

Basic Daily Food Allowance

- The BDFA is the dollar value authorized to feed each SIK Soldier and other diners for three meals a day. The BDFA is used to determine dining facility earnings. The meal conversion percentages and procedures for determining dining facility earnings are in DA Pam 30-22, paragraph 3-43
- ACES computes the dollar value of the BDFA and provides it to the supporting Installation FPMO in accordance with AR-30-22 paragraph 5-13
- The BDFA is computed by ACES (ATSM-CES-OC) monthly for each CONUS and OCONUS region
- ACES will determine the BDFA for each region. Price changes experienced during a given month will not affect the BDFA until the next end of month computation
- An additional 25% of the total BDFA is authorized for the traditional Thanksgiving and Christmas celebration meals. The additional allowance will be applied to the holiday lunch meal regardless of the time of day it is served. For an example of holiday meal computation, see DA Pam 30-22, paragraph 3-43

Basic Daily Food Allowance

- The BDFA is allocated into three categories to represent the dollar value of the daily meals provided, 20 percent for the breakfast meal, and 40 percent each for the lunch and dinner meals. Use the 5-mil rule to round meal values to dollars and cents.

- The BDFA is allocated into two categories when the dining facility is authorized to serve brunch and supper meals on the weekend. The brunch meal is allocated 45 percent of the BDFA, and the supper meal is allocated 55 percent of the BDFA.

Basic Daily Food Allowance

- Example of each meal calculations for account reimbursement are as follows:
  BDFA = $8.35

  $8.35X20%=$1.67 Breakfast entitlement
  $8.35X40%=$3.34 Lunch and Dinner entitlement
  $8.35X45%=$3.76 Brunch entitlement
  $8.35X55%=$4.59 Supper entitlement
  $8.35X25%=$2.09+$3.34=$5.43 Holiday meal entitlement

- Each meal entitlement multiplied by the headcount for that meal equals the earnings for that meal i.e. lunch headcount is 325, lunch meal entitlement is $3.34. $3.34X325=$1085.50 earned for that meal

Account Status Report

- Beginning Inventory $13,000.00
  type: Book/Accountable
- Purchases $11,000.00
- Total Available $24,000.00

- Ending Inventory $8,360.00
  type: accountable/physical
- Subtract total inventory available from the amount of the last physical inventory to calculate the dollar amount that has been spent up to the current date of the report
  $24,000.00 - $8,360.00 = $15,640.00

- Actual Expenses $15,640.00
  this figure is your current total expenditures
- Earnings $14,769.00
  Subtract earnings from expenses to reveal current account status

- $14,769.00 - $15,640.00 = $871.00 OVERSPENT

Account Status Requirement

- Due to menu selection/variety and headcount fluctuations, the dining facility may be overspent or underspent at the conclusion of an accounting period.

- The primary requirement of the dining facility is to conclude the FY at zero or underspent in the year-to-date status.

- A dining facility that does not conclude the FY at zero or underspent may be required to complete a Financial Liability Investigation of Property Loss (FLIPL). The responsible Food Advisor (FA) should monitor the year-to-date dining facility status as part of the quarterly action plan and provide the data to the Commander.

Account Allowable Tolerance

- Any dining facility that exceeds the established year-to-date management factor of a plus 3 percent overspent, or an underspent factor of a minus 10 percent will require an analysis and validation by the responsible FA. The analysis and validation are to determine the reason(s) the facility has exceeded the established management factors.

- Within 7 business days of the conclusion of the accounting period, the responsible FA will validate the dining facility operational procedures.

- A record of remedial actions to be taken by the Food Operations Sergeant (FOS) will be developed by the FOS and the responsible FA. The purpose of this measure is not punitive, but to ensure that the dining facility can operate with maximum flexibility while remaining within prescribed monetary standards.

- The responsible FA will continue to monitor the dining facility operation until the year-to-date dining facility

Calculating Account Tolerance Percentages

- Monthly – 3% overspent or 10% (underspent)

➢ Last month's ending account status: +$871.00

➢ Divided by last month's earnings: $14,769.00

➢ Equals – 0.0589 X 100 = 5.8% overspent (adjust by 5-mil rule) makes this account 6% overspent
3% above the allowable tolerance

- This account will require analysis and validation by the responsible FA or the Installation.

Inventory Adjustment Monetary Account

- The Inventory Adjustment Monetary Account (IAMA) Report process is used to assist DFM with inventory cost based on price changes during the accounting period.
- It provides visibility of items with a current BOH that had price changes.
- The TIIN, Item Name, the day the price change took effect, Unit of Issue (UI) the quantity (QTY), New Price, Old Price, Price Change, the Difference, and the Accounting Period Total.
- When there are price changes that impact the inventory the transactions appear on the dining facility Earnings and Expenditure Record.
- The description IAMA is used on these reports to identify price changes. The entry on the dining facility is a memo entry only. It's intent is to give management in the dining facility visibility of price changes that affect current

ACCOUNT STATUS
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